

DELOITTE & TOUCHE LLP
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Independent Auditor and Advisor

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

In re:

PG&E CORPORATION

- and -

PACIFIC GAS AND ELECTRIC COMPANY.

Debtors.

- Affects PG&E Corporation
- Affects Pacific Gas and Electric Company
- X Affects both Debtors

**All papers shall be filed in the Lead Case,
No. 19-30088 (DM).*

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**SUMMARY SHEET TO SECOND INTERIM
FEE APPLICATION OF DELOITTE &
TOUCHE LLP FOR ALLOWANCE AND
PAYMENT OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD JUNE 1, 2019 THROUGH
SEPTEMBER 30, 2019**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: March 3, 2020 at 4:00 p.m. (Pacific Time)

General Information

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Professional Services to:

Independent Auditor and Advisor for Debtors and Debtors in Possession

1 Petition Date: January 29, 2019
2 Retention Date: July 24, 2019 nunc pro tunc to January
3 Prior Applications: 29, 2019
4
5 Second Monthly Fee Application for the
6 Period June 1, 2019 through June 30,
7 2019 [Docket No. 4352], Third Monthly
8 Fee Application for the Period July 1,
9 2019 through July 31, 2019 [Docket No.
10 4817], Fourth Monthly Fee Application
11 for the Period August 1, 2019 through
August 31, 2019 [Docket No. 5081],
First Interim Fee Application January 29,
2019 through May 31, 2019 [Docket No.
5402] and the Fifth Monthly Fee
Application for the Period September 1,
2019 through September 31, 2019
[Docket No. 5494]

Summary of Fees and Expenses Sought in this Application

12 Time Period Covered by this Application June 1, 2019 through and including
13 September 30, 2019
14 Amount of Compensation Sought as Actual, \$1,969,426.50
15 Reasonable, and Necessary for the Compensation
Period:
16 Amount of Expense Reimbursement Sought as \$11,302.98
17 Actual, Reasonable, and Necessary for the
Compensation Period:
18 Total Compensation and Expenses Requested for the \$1,980,729.48
19 Compensation Period:

Summary of Voluntary Fee and Expenses Reductions for the Compensation Period

20 Amount of Voluntary Reductions to Compensation \$58,901.00
21 Incurred During the Compensation Period:
22 Amount of Voluntary Reductions to Expenses
23 Sought Incurred During the Compensation Period: \$0.00

Total Fees and Expenses Allowed Pursuant to Prior Applications

24 Total Allowed Compensation Paid to Date: \$216,372.00
25 Total Allowed Expenses Paid to Date: \$2,424.54
26 Total Allowed Compensation and Expenses Paid to
27 Date: \$218,796.54
28

Total Fees and Expenses Paid to Applicant Pursuant to Monthly Statements but Not Yet Allowed

Compensation Sought in this Application Already
Paid Pursuant to the Interim Compensation Order
but Not Yet Allowed (80% of Fees in Monthly
Statements): \$216,372.00

Expenses Sought in this Application Already Paid
Pursuant to the Interim Compensation Order but Not
Yet Allowed (100% of Expenses in Monthly
Statements): \$2,424.54

Summary of Rates and Other Related Information in this Application

Blended Rate in this Application for All
Timekeepers: \$269.63

Number of Timekeepers Included in this
Application: 128

Number of Timekeepers Billing Fewer than 15
Hours to the Case During the Compensation Period: 77

Increase in Rates: N/A

This is an: Monthly Interim Final
Application

PRIOR MONTHLY FEE APPLICATIONS FILED

Date Filed / Docket #	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses	20% Holdback
10/7/2019 Docket #4156	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$533,120.00	\$17,914.96	(\$133,280.00)
10/21/2019 Docket #4352	6/1/2019 - 6/30/2019	\$270,465.00	\$2,424.54	\$216,372.00	\$2,424.54	(\$54,093.00)
11/19/2019 Docket #4817	7/1/2019 - 7/31/2019	\$605,114.50	\$4,186.98	\$0.00	\$0.00	(\$121,022.90)
12/12/2019 Docket #5081	8/1/2019 - 8/31/2019	\$638,659.00	\$1,228.11	\$0.00	\$0.00	(\$127,731.80)
1/24/2020 Docket #5494	9/1/2019 - 9/30/2019	\$455,188.00	\$3,463.35	\$0.00	\$0.00	(\$91,037.60)
TOTAL		\$2,635,826.50	\$29,217.94	\$749,492.00	\$20,339.50	(\$527,165.30)

PRIOR INTERIM FEE APPLICATIONS FILED

Date Filed	Period Covered	Requested Fees	Requested Expenses	Paid Fees	Paid Expenses
1/24/2020 Docket #5402	1/29/2019 - 5/31/2019	\$666,400.00	\$17,914.96	\$0.00	\$0.00

COMPENSATION BY PROFESSIONAL
JUNE 1, 2019 THROUGH SEPTEMBER 30, 2019

Professional	Level	Rate	Hours	Fees
<i>2018 NDT Audit Services</i>				
Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	5.0	\$1,900.00
Pemberton, Tricia	Partner/Principal	\$380.00	4.5	\$1,710.00
Chhajer, Neha	Senior Manager	\$330.00	40.5	\$13,365.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$330.00	1.0	\$330.00
Jasinski, Samantha	Manager	\$290.00	0.5	\$145.00
Kamra, Akanksha	Manager	\$290.00	6.5	\$1,885.00
Azebu, Matt	Senior Consultant	\$230.00	50.0	\$11,500.00
Hennessy, Vincent	Senior Consultant	\$230.00	4.0	\$920.00
Martin, Blake	Senior Consultant	\$230.00	71.5	\$16,445.00
Moolani, Lina	Senior Consultant	\$230.00	4.1	\$943.00
Ranganathan, Akshaya	Senior Consultant	\$230.00	116.5	\$26,795.00
Varshney, Swati	Senior Consultant	\$230.00	15.0	\$3,450.00
Bedi, Arpit	Consultant	\$200.00	12.5	\$2,500.00
Biswas, Sampa	Consultant	\$120.00	0.7	\$84.00
Brown, Erin	Consultant	\$180.00	11.5	\$2,070.00
Evans, Darrellyn	Consultant	\$120.00	1.8	\$216.00
Hamner, Jack	Consultant	\$200.00	4.7	\$940.00
Hennessy, Vincent	Consultant	\$200.00	30.5	\$6,100.00
Khan, Shabeer	Consultant	\$120.00	0.6	\$72.00
Medavaram, Prasanth	Consultant	\$120.00	0.4	\$48.00
Nadakuduti, Sirisha	Consultant	\$120.00	0.2	\$24.00
Paida, Kumar	Consultant	\$120.00	0.5	\$60.00
Ranganathan, Akshaya	Consultant	\$200.00	35.0	\$7,000.00
Rathinam, Sankari	Consultant	\$120.00	1.1	\$132.00
Schloetter, Lexie	Consultant	\$200.00	0.5	\$100.00
Singh, Akshay	Consultant	\$180.00	11.0	\$1,980.00
Surapaneni, Srinivasa	Consultant	\$120.00	0.8	\$96.00

1	Tirumalasetti, Saran	Consultant	\$200.00	1.0	\$200.00
2	Uy, Rycel	Consultant	\$200.00	9.0	\$1,800.00
3	Vellanki Mruthyun, Jai Kumar	Consultant	\$120.00	0.5	\$60.00
4	Professional Subtotal:			441.4	\$102,870.00

5	Professional	Level	Rate	Hours	Fees
6	2019 Audit Services				
7	Basilico, Ellen	Partner/Principal	\$380.00	3.7	\$1,406.00
8	Clark, Brian	Partner/Principal	\$380.00	1.0	\$380.00
9	Cochran, James	Partner/Principal	\$380.00	13.0	\$4,940.00
10	Gillam, Tim	Partner/Principal	\$380.00	67.9	\$25,802.00
11	Graf, Bill	Partner/Principal	\$380.00	4.0	\$1,520.00
12	Ncho-Oguie, Jean-Denis	Partner/Principal	\$380.00	25.0	\$9,500.00
13	Pemberton, Tricia	Partner/Principal	\$380.00	26.7	\$10,146.00
14	Choudhary, Devesh	Managing Director	\$380.00	5.7	\$2,166.00
15	Donahue, Nona	Managing Director	\$380.00	9.4	\$3,572.00
16	Meredith, Wendy	Managing Director	\$380.00	66.0	\$25,080.00
17	Shork, Casey	Managing Director	\$380.00	0.5	\$190.00
18	Verma, Sachin	Managing Director	\$380.00	3.0	\$1,140.00
19	Bush, Amber	Senior Manager	\$330.00	3.0	\$990.00
20	Giamanco, Patrick	Senior Manager	\$330.00	76.9	\$25,377.00
21	Hartman, John	Senior Manager	\$330.00	0.3	\$99.00
22	Leonard, Allison	Senior Manager	\$330.00	0.2	\$66.00
23	Livorsi, Tom	Senior Manager	\$330.00	1.0	\$330.00
24	Murdock, Elizabeth	Senior Manager	\$330.00	117.1	\$38,643.00
25	Ncho-Oguie, Jean-Denis	Senior Manager	\$330.00	75.4	\$24,882.00
26	Potts, John	Senior Manager	\$330.00	2.5	\$825.00
27	Varkey, Jamie	Senior Manager	\$330.00	0.6	\$198.00
28	White, Teal	Senior Manager	\$330.00	0.2	\$66.00
29	Brown, Aaron	Manager	\$290.00	4.0	\$1,160.00
30	Bukkapuram, Kranthi	Manager	\$290.00	1.0	\$290.00
31	Jasinski, Samantha	Manager	\$290.00	162.8	\$47,212.00
32	Kamra, Akanksha	Manager	\$290.00	31.5	\$9,135.00
33	Long, Brittany	Manager	\$290.00	6.0	\$1,740.00
34	Misra, Saurabh	Manager	\$290.00	63.5	\$18,415.00
35	Nkinzingabo, Rudy	Manager	\$290.00	23.4	\$6,786.00
36	Sreeram, Sree	Manager	\$290.00	9.5	\$2,755.00
37	Veluri, Pavani	Manager	\$290.00	3.0	\$870.00

1	Adams, Haley	Senior Consultant	\$230.00	127.5	\$29,325.00
2	Agarwal, Rima	Senior Consultant	\$230.00	21.0	\$4,830.00
3	Azebu, Matt	Senior Consultant	\$230.00	219.5	\$50,485.00
4	Bhimani, Harika	Senior Consultant	\$230.00	4.0	\$920.00
5	Choudhury, Viki	Senior Consultant	\$230.00	25.0	\$5,750.00
6	Dickens, Cody	Senior Consultant	\$230.00	0.3	\$69.00
7	Fazil, Mohamed	Senior Consultant	\$230.00	44.5	\$10,235.00
8	Florez Jaramillo, Oscar	Senior Consultant	\$230.00	0.5	\$115.00
9	Hennessy, Vincent	Senior Consultant	\$230.00	1.5	\$345.00
10	Jain, Rachna	Senior Consultant	\$230.00	1.0	\$230.00
11	Jami, Anusha	Senior Consultant	\$230.00	8.0	\$1,840.00
12	Kamra, Akanksha	Senior Consultant	\$230.00	46.7	\$10,741.00
13	Kipkirui, Winnie	Senior Consultant	\$230.00	613.5	\$141,105.00
14	M, Nikitha	Senior Consultant	\$230.00	21.0	\$4,830.00
15	Mantri, Arvind	Senior Consultant	\$230.00	46.0	\$10,580.00
16	Martin, Blake	Senior Consultant	\$230.00	54.5	\$12,535.00
17	Morley, Carlye	Senior Consultant	\$230.00	7.6	\$1,748.00
18	Rice, Blake	Senior Consultant	\$230.00	304.0	\$69,920.00
19	Varshney, Swati	Senior Consultant	\$230.00	143.1	\$32,913.00
20	Yuen, Jennifer	Senior Consultant	\$230.00	49.3	\$11,339.00
21	Alfahhad, Abdulrahman	Consultant	\$200.00	97.0	\$19,400.00
22	Bedi, Arpit	Consultant	\$200.00	364.2	\$72,840.00
23	Bhattacharya, Ayush	Consultant	\$200.00	240.0	\$48,000.00
24	Brown, Erin	Consultant	\$180.00	23.0	\$4,140.00
25	Chopra, Harshita	Consultant	\$180.00	27.5	\$4,950.00
26	Choudhury, Viki	Consultant	\$200.00	76.0	\$15,200.00
27	Doolittle, Chase	Consultant	\$120.00	16.5	\$1,980.00
28	Fantom, Tiffany	Consultant	\$120.00	0.5	\$60.00
29	Fazil, Mohamed	Consultant	\$200.00	120.0	\$24,000.00
30	Fernandes, Josephine	Consultant	\$120.00	0.5	\$60.00
31	Hamner, Jack	Consultant	\$200.00	144.5	\$28,900.00
32	Hennessy, Vincent	Consultant	\$200.00	269.2	\$53,840.00
33	Jain, Naman	Consultant	\$180.00	2.0	\$360.00
34	K, Kavya	Consultant	\$120.00	215.0	\$25,800.00
35	K, Kavya	Consultant	\$200.00	8.0	\$1,600.00
36	Kapoor, Sameer	Consultant	\$120.00	0.2	\$24.00
37	Khan, Shabeer	Consultant	\$120.00	0.7	\$84.00
38	Kumar, Kishore	Consultant	\$200.00	2.5	\$500.00
39	Maheshwari, Varun	Consultant	\$200.00	2.5	\$500.00
40	Martin, Blake	Consultant	\$200.00	138.3	\$27,660.00
41	Mehra, Shreya	Consultant	\$180.00	42.7	\$7,686.00

1	Nadakuduti, Sirisha	Consultant	\$120.00	0.4	\$48.00
2	Nambiar, Sachin	Consultant	\$120.00	63.0	\$7,560.00
3	Nambiar, Sachin	Consultant	\$200.00	16.5	\$3,300.00
4	Nguyen, Jessica	Consultant	\$120.00	45.3	\$5,436.00
5	Parimi, Kishore Parimi	Consultant	\$120.00	0.8	\$96.00
6	Patha, Prem	Consultant	\$120.00	0.5	\$60.00
7	Reddy, Aakash	Consultant	\$120.00	0.2	\$24.00
8	Salisam, Soujanya	Consultant	\$200.00	11.0	\$2,200.00
9	Schloetter, Lexie	Consultant	\$180.00	382.4	\$68,832.00
10	Schloetter, Lexie	Consultant	\$200.00	120.0	\$24,000.00
11	Sewell, Kyle	Consultant	\$180.00	167.7	\$30,186.00
12	Sonn, Rebecca	Consultant	\$120.00	60.7	\$7,284.00
13	Steele, Bridget	Consultant	\$120.00	72.1	\$8,652.00
14	Uy, Rycel	Consultant	\$200.00	59.0	\$11,800.00
15	Vellanki Mruthyun, Jai Kumar	Consultant	\$120.00	0.5	\$60.00
16	Xue, Ella	Consultant	\$120.00	148.5	\$17,820.00
17	Professional Subtotal:			5,485.7	\$1,190,478.00

Professional	Level	Rate	Hours	Fees
AB 1054 Wildfire Fund				
Barta, Steve	Partner/Principal	\$760.00	1.3	\$988.00
Barton, Doug	Partner/Principal	\$760.00	26.8	\$20,368.00
Gillam, Tim	Partner/Principal	\$760.00	34.5	\$26,220.00
Graf, Bill	Partner/Principal	\$760.00	0.5	\$380.00
Green, Mike	Partner/Principal	\$760.00	2.3	\$1,748.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	13.0	\$9,880.00
Sojkowski, Rick	Partner/Principal	\$760.00	4.6	\$3,496.00
Weller, Curt	Partner/Principal	\$760.00	30.9	\$23,484.00
Meredith, Wendy	Managing Director	\$760.00	0.2	\$152.00
Barclay, Kelsey	Senior Manager	\$660.00	10.2	\$6,732.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	13.1	\$8,646.00
Roll, Kevin	Senior Manager	\$660.00	4.0	\$2,640.00
Barclay, Kelsey	Manager	\$580.00	38.4	\$22,272.00
Garcia, Edward	Manager	\$580.00	1.0	\$580.00
Gyoerkoe, Michael	Manager	\$580.00	2.5	\$1,450.00
Jasinski, Samantha	Manager	\$580.00	0.5	\$290.00
Sakalova, Vera	Manager	\$580.00	4.5	\$2,610.00
Azebu, Matt	Senior Consultant	\$460.00	16.5	\$7,590.00
Brown, Erin	Consultant	\$350.00	2.0	\$700.00
Professional Subtotal:			206.8	\$140,226.00

Professional	Level	Rate	Hours	Fees
Accounting Consultations				
Clark, Brian	Partner/Principal	\$760.00	1.7	\$1,292.00
Gillam, Tim	Partner/Principal	\$760.00	8.0	\$6,080.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Managing Director	\$760.00	6.0	\$4,560.00
Bush, Amber	Senior Manager	\$660.00	0.5	\$330.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	4.0	\$2,640.00
Cheung, Elise	Senior Manager	\$660.00	1.5	\$990.00
Jasinski, Samantha	Manager	\$580.00	4.5	\$2,610.00
Azebu, Matt	Senior Consultant	\$460.00	1.0	\$460.00
Martin, Blake	Senior Consultant	\$460.00	1.0	\$460.00
Rice, Blake	Senior Consultant	\$460.00	16.5	\$7,590.00
Martin, Blake	Consultant	\$390.00	9.7	\$3,783.00
Professional Subtotal:				56.9
				\$32,695.00

Professional	Level	Rate	Hours	Fees
California Wildfires				
Barta, Steve	Partner/Principal	\$760.00	3.0	\$2,280.00
Barton, Doug	Partner/Principal	\$760.00	24.0	\$18,240.00
Clark, Brian	Partner/Principal	\$760.00	1.5	\$1,140.00
Gillam, Tim	Partner/Principal	\$760.00	72.9	\$55,404.00
Golden, Tracey	Partner/Principal	\$760.00	1.0	\$760.00
Graf, Bill	Partner/Principal	\$760.00	0.5	\$380.00
Green, Mike	Partner/Principal	\$760.00	2.0	\$1,520.00
Howard, Jonathan	Partner/Principal	\$760.00	0.5	\$380.00
Hubacker, Andrew	Partner/Principal	\$760.00	1.5	\$1,140.00
Kilkenny, Tom	Partner/Principal	\$760.00	1.6	\$1,216.00
Pemberton, Tricia	Partner/Principal	\$760.00	3.1	\$2,356.00
Sojkowski, Rick	Partner/Principal	\$760.00	4.5	\$3,420.00
Weller, Curt	Partner/Principal	\$760.00	58.3	\$44,308.00
Choudhary, Devesh	Managing Director	\$760.00	1.0	\$760.00
Meredith, Wendy	Managing Director	\$760.00	31.2	\$23,712.00
Perez Zaldivar, Ignacio	Managing Director	\$760.00	0.5	\$380.00
Murdock, Elizabeth	Senior Manager	\$660.00	4.9	\$3,234.00
Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	62.0	\$40,920.00
Roll, Kevin	Senior Manager	\$660.00	6.5	\$4,290.00
Barclay, Kelsey	Manager	\$580.00	59.5	\$34,510.00

1	Garcia, Edward	Manager	\$580.00	15.5	\$8,990.00
2	Jasinski, Samantha	Manager	\$580.00	2.0	\$1,160.00
3	Kamra, Akanksha	Manager	\$580.00	2.0	\$1,160.00
4	Sakalova, Vera	Manager	\$580.00	20.0	\$11,600.00
5	Sreeram, Sree	Manager	\$580.00	3.0	\$1,740.00
6	Adams, Haley	Senior Consultant	\$460.00	0.5	\$230.00
7	Azebu, Matt	Senior Consultant	\$460.00	114.9	\$52,854.00
8	Martin, Blake	Senior Consultant	\$460.00	6.0	\$2,760.00
9	Rice, Blake	Senior Consultant	\$460.00	7.5	\$3,450.00
10	Varshney, Swati	Senior Consultant	\$460.00	10.0	\$4,600.00
11	Professional Subtotal:			521.4	\$328,894.00

Professional	Level	Rate	Hours	Fees
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Lease Accounting Services

Cochran, James	Partner/Principal	\$365.00	1.5	\$547.50
Ncho-Oguie, Jean-Denis	Partner/Principal	\$365.00	6.5	\$2,372.50
Giamanco, Patrick	Senior Manager	\$325.00	1.0	\$325.00
Murdock, Elizabeth	Senior Manager	\$325.00	3.5	\$1,137.50
Professional Subtotal:			12.5	\$4,382.50

Professional	Level	Rate	Hours	Fees
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New Accounting Standards

Vitola, Paul	Partner/Principal	\$760.00	0.6	\$456.00
Murdock, Elizabeth	Senior Manager	\$660.00	0.5	\$330.00
Azebu, Matt	Senior Consultant	\$460.00	22.1	\$10,166.00
Bedi, Arpit	Consultant	\$390.00	9.0	\$3,510.00
Sewell, Kyle	Consultant	\$350.00	25.2	\$8,820.00
Professional Subtotal:			57.4	\$23,282.00

Professional	Level	Rate	Hours	Fees
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Post Bankruptcy Matters

Gerstel, Ken	Partner/Principal	\$760.00	1.5	\$1,140.00
Gillam, Tim	Partner/Principal	\$760.00	10.1	\$7,676.00
Kilkenny, Tom	Partner/Principal	\$760.00	2.5	\$1,900.00
Donahue, Nona	Managing Director	\$760.00	3.1	\$2,356.00
Meredith, Wendy	Managing Director	\$760.00	10.4	\$7,904.00
Perez Zaldivar, Ignacio	Managing Director	\$760.00	0.4	\$304.00
Sasso, Anthony	Managing Director	\$760.00	0.8	\$608.00
Sullivan, Mike	Managing Director	\$760.00	1.5	\$1,140.00

1	Luong, Mimi	Senior Manager	\$660.00	1.0	\$660.00
2	Murdock, Elizabeth	Senior Manager	\$660.00	20.5	\$13,530.00
3	Ncho-Oguie, Jean-Denis	Senior Manager	\$660.00	8.4	\$5,544.00
4	Pallai, Prakash	Senior Manager	\$660.00	2.5	\$1,650.00
5	Sivakumar, Gireesh kumar	Senior Manager	\$660.00	2.0	\$1,320.00
6	Jasinski, Samantha	Manager	\$580.00	18.7	\$10,846.00
7	Nkinzingabo, Rudy	Manager	\$580.00	3.3	\$1,914.00
8	Anandan, Harish Bharadwaj	Senior Consultant	\$460.00	28.0	\$12,880.00
9	Azebu, Matt	Senior Consultant	\$460.00	15.5	\$7,130.00
10	Hennessy, Vincent	Senior Consultant	\$460.00	2.5	\$1,150.00
11	Martin, Blake	Senior Consultant	\$460.00	0.5	\$230.00
12	Rice, Blake	Senior Consultant	\$460.00	13.5	\$6,210.00
13	Yuen, Jennifer	Senior Consultant	\$460.00	3.6	\$1,656.00
14	Doolittle, Chase	Consultant	\$390.00	2.5	\$975.00
15	Hamner, Jack	Consultant	\$390.00	1.0	\$390.00
16	Hennessy, Vincent	Consultant	\$390.00	64.5	\$25,155.00
17	Martin, Blake	Consultant	\$390.00	4.0	\$1,560.00
18	Nguyen, Jessica	Consultant	\$390.00	1.0	\$390.00
19	Schloetter, Lexie	Consultant	\$390.00	2.0	\$780.00
20	Sewell, Kyle	Consultant	\$390.00	1.0	\$390.00
21	Steele, Bridget	Consultant	\$390.00	1.0	\$390.00
22	Professional Subtotal:			227.3	\$117,778.00

Professional	Level	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
Meredith, Wendy	Managing Director	\$380.00	2.5	\$950.00
Jasinski, Samantha	Manager	\$290.00	53.9	\$15,631.00
Azebu, Matt	Senior Consultant	\$230.00	16.5	\$3,795.00
Gutierrez, Dalia	Project Controller	\$200.00	159.4	\$31,880.00
Professional Subtotal:			232.3	\$52,256.00

Professional	Level	Rate	Hours	Fees
Regulatory Accounting				
Gillam, Tim	Partner/Principal	\$760.00	7.0	\$5,320.00
Graf, Bill	Partner/Principal	\$760.00	1.0	\$760.00
Kilkenny, Tom	Partner/Principal	\$760.00	2.5	\$1,900.00
Ncho-Oguie, Jean-Denis	Partner/Principal	\$760.00	11.0	\$8,360.00
Meredith, Wendy	Managing Director	\$760.00	3.2	\$2,432.00
Jasinski, Samantha	Manager	\$580.00	5.3	\$3,074.00
Martin, Blake	Senior Consultant	\$460.00	8.0	\$3,680.00
Rice, Blake	Senior Consultant	\$460.00	5.5	\$2,530.00
Schloetter, Lexie	Consultant	\$390.00	19.0	\$7,410.00
Professional Subtotal:			62.5	\$35,466.00
Total			7,304.2	\$2,028,327.50
Adjustment				
Voluntary Reduction - 2018 NDT Audit Services				(\$58,901.00)
Total				\$1,969,426.50

The total fees for the Compensation Period are:

PROFESSIONALS	BLENDED RATE	TOTAL HOURS BILLED	TOTAL COMPENSATION
Partners/Principals/Managing Directors (27)	\$592.05	804.8	\$476,484.00
Associates (100)	\$239.74	6,340.00	\$1,519,963.50
Paraprofessionals (1)	\$200.00	159.4	\$31,880.00
Blended Rate for All Timekeepers	\$277.69		
Total Fees Incurred (128 total professionals and paraprofessionals):		7,304.20	\$2,028,327.50

COMPENSATION BY CATEGORY
JUNE 1, 2019 THROUGH SEPTEMBER 30, 2019

Categories	Hours	Fees
2018 NDT Audit Services	441.4	\$102,870.00
2019 Audit Services	5,485.7	\$1,190,478.00
AB 1054 Wildfire Fund	206.8	\$140,226.00
Accounting Consultations	56.9	\$32,695.00
California Wildfires	521.4	\$328,894.00
Lease Accounting Services	12.5	\$4,382.50
New Accounting Standards	57.4	\$23,282.00
Post Bankruptcy Matters	227.3	\$117,778.00
Preparation of Fee Applications	232.3	\$52,256.00
Regulatory Accounting	62.5	\$35,466.00
Fees Category Subtotal :	7,304.2	\$2,028,327.50

Adjustment

Voluntary Reduction - 2018 NDT Audit Services	(\$58,901.00)
Total	\$1,969,426.50

EXPENSE SUMMARY
JUNE 1, 2019 THROUGH SEPTEMBER 30, 2019

Expense Categories	Total Expenses for the Period
Hotel	\$4,654.74
Airfare	\$6,648.24
Expense Category Subtotal :	\$11,302.98

1 DELOITTE & TOUCHE LLP
2 Timothy Gillam
3 555 Mission Street
4 San Francisco, CA 94105-0920
Telephone: 414.783.4122
Fax: 704.339.5276

5 *Independent Auditor and Advisor*

6
7 **UNITED STATES BANKRUPTCY COURT**
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

8 **In re:**

9 **PG&E CORPORATION**

10 - and -

11 **PACIFIC GAS AND ELECTRIC**
12 **COMPANY,**

13 **Debtors.**

14 Affects PG&E Corporation
Affects Pacific Gas and Electric
15 Company
X Affects both Debtors

16 *All papers shall be filed in the Lead Case,
17 No. 19-30088 (DM).

Bankruptcy Case No.19-30088 (DM)

Chapter 11

(Lead Case)

(Jointly Administered)

**SECOND INTERIM FEE APPLICATION
OF DELOITTE & TOUCHE LLP FOR
ALLOWANCE AND PAYMENT OF
COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD JUNE 1, 2019 THROUGH
SEPTEMBER 30, 2019**

Date: TBD

Time: TBD

Place: United States Bankruptcy Court
Courtroom 17, 16th Floor
San Francisco, CA 94102

Objection Deadline: March 3, 2020 at 4:00
p.m. (Pacific Time)

24 Deloitte & Touche LLP (“**Deloitte & Touche**” or the “**Applicant**”), independent auditor and
25 advisor to PG&E Corporation, and Pacific Gas and Electric Company, the debtors-in-possession
26 herein (the “**Debtors**”), in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”), hereby
27 submits its second interim fee application (the “**Fee Application**”), pursuant to sections 330(a) and
28 331 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal

1 Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of
2 compensation for professional services performed by Deloitte & Touche for allowance and payment
3 of compensation for professional services rendered and for reimbursement of actual and necessary
4 expenses incurred for the period commencing June 1, 2019 through and September 30, 2019 (the
5 “**Application Period**”).

6 This Fee Application has been prepared in accordance with the Bankruptcy Code, the
7 Bankruptcy Rules, the Bankruptcy Local Rules for the Northern District of California (the “**Local
Rules**”), the *Order Pursuant to 11 U.S.C. §§ 331 and 105(a) and Fed. R. Bankr. P. 2016 for
Authority to Establish Procedures for Interim Compensation and Reimbursement of Expenses of
Professional* dated February 27, 2019 [Docket No. 701] (the “**Interim Compensation Procedures
Order**”), the *Guidelines for Compensation and Expense Reimbursement of Professionals and
Trustees for the Northern District of California*, dated February 19, 2014 (the “**Local Guidelines**”),
13 the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of
14 Expenses Filed under 11 U.S.C. § 330, effective January 30, 1996 (the “**U.S. Trustee Guidelines**,”
15 and together with the Local Guidelines, the “**Fee Guidelines**”), and the *Fee Examiner Protocol for
Chapter 11 Cases of PG&E Corporation and Pacific Gas and Electric Company* [Docket No.4473-
16 1] (the “**Fee Protocol**”).
17

18 JURISDICTION

19 This Court has jurisdiction to consider this matter pursuant to 28 U.S. C. §§ 157 and 1334.
20 This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court
21 pursuant to 28 U.S.C. §§ 1408 and 1409.

22 BACKGROUND

23 On January 29, 2019 (the “**Petition Date**”), the Debtors commenced with the Court
24 voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their
25 businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and
26 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in either of the Chapter
27 11 Cases. The Debtors’ Chapter 11 Cases are being jointly administered for procedural purposes
28 only pursuant to Bankruptcy Rule 1015(b).

1 On February 27, 2019, the Court entered the Interim Compensation Procedure Order, which
2 generally sets forth the procedures for interim compensation and expense reimbursement for retained
3 professionals.

4 On February 12, 2019, the United States Trustee (the “**U.S. Trustee**”) appointed an Official
5 Committee of Unsecured Creditors. On February 15, 2019, the U.S. Trustee appointed an Official
6 Committee of Tort Claimants.

7 Additional information regarding the circumstances leading to the commencement of the
8 Chapter 11 Cases and information regarding the Debtors’ businesses and capital structure is set forth
9 in the *Amended Declaration of Jason P. Wells in Support of the First Day Motions and Related*
10 *Relief* [Docket No. 263].

RETENTION OF DELOITTE & TOUCHE

12 On May 22, 2019, the Debtors filed the *Application Pursuant to 11 U.S.C. §§ 327 and 328*
13 *for an Order Authorizing Employment and Retention of Deloitte & Touche LLP as Independent*
14 *Auditor and Advisor to the Debtors Nunc Prp Tunc to the Petition Date* [Docket No. 2197] (the
15 “**Retention Application**”).

16 On July 24, 2019, the Court entered an order approving the Retention Application [Docket
17 No. 3190] (the “**Retention Order**”). A copy of the Retention Order is annexed hereto as Exhibit A.

RELEIF REQUESTED

19 By this Fee Application, Deloitte & Touche respectfully requests 100% allowance of
20 compensation of its fees in the amount of \$1,969,426.50, together with reimbursement of its
21 reasonable and necessary expenses incurred during the Application Period, in the amount of
22 \$11,302.98, for a total requested allowance of fees and expenses of \$1,980,729.48. Deloitte &
23 Touche has been subject to a 20% holdback imposed by the Court on the allowance of fees. The
24 aggregate amount of the Applicant’s holdback during the Application Period is \$393,885.30.
25 Deloitte & Touche respectfully requests the Court allow the payment to Deloitte & Touche of this
26 holdback amount on an interim basis. Deloitte & Touche submits this Fee Application in
27 accordance with the Interim Compensation Procedures Order and the Retention Order. All services
28 for which Deloitte & Touche requests compensation were performed for the Debtors. Deloitte &

1 Touche has taken a voluntary reduction in the amount of \$58,901.00 for the 2018 NDT Audit
2 Services category related to the entirety of the work performed in this category beginning January
3 29, 2019. The amount of voluntary reduction represents the portion of cumulative billings included
4 in previous bankruptcy fee statements (\$121,901.00) in excess of the authorized fee amount
5 (\$63,000.00) as approved by the Audit Committees of the Board of Directors of PG&E Corporation
6 and Pacific Gas & Electric Company.

7 **BASIS FOR RELIEF**

8 This is the second interim fee application filed by Deloitte & Touche in these Chapter 11
9 Cases. In connection with the professional services rendered, by this Fee Application, Deloitte &
10 Touche seeks compensation in the amount of \$1,969,426.50. The Applicant maintains computerized
11 records of the time expended in the rendering of the professional services required by the Debtors.
12 These records are maintained in the ordinary course of the Applicant's business. A detailed
13 statement of hours spent rendering professional services to the Debtors in support of Deloitte &
14 Touche's request for compensation for fees incurred during the Application Period is annexed hereto
15 as Exhibit B. Exhibit B: (i) identifies the professionals and paraprofessionals that rendered services
16 in each project category; and (ii) describes each service such professional or paraprofessional
17 performed.

18 Deloitte & Touche also maintains computerized records of all expenses incurred in
19 connection with the performance of professional services. By this Fee Application, Deloitte &
20 Touche also seeks expense reimbursement of \$11,302.98. A summary of actual and necessary
21 expenses incurred by Deloitte & Touche during the Application Period is annexed hereto as Exhibit
22 C.

23 No agreement or understanding exists between Deloitte & Touche and any nonaffiliated or
24 unrelated person or persons for the sharing of compensation received or to be received for
25 professional services rendered in or in connection with these cases.

26 **DESCRIPTION OF SERVICES RENDERED**

27 Deloitte & Touche provides below an overview of the services it rendered as independent
28 auditor and advisor to the Debtors during the Application Period. Detailed descriptions of these

1 services, the amount of fees incurred, and the amount of hours spent providing services throughout
2 the Application Period are also provided in the annexed Exhibits.

3 **2018 Nuclear Decommissioning Trust (“NDT”) Audit Services:**

4 **Hours 441.4, Amount \$102,870.00**

- 5 • Deloitte & Touche performed audit procedures in connection with the audit of the financial
6 statements of the nuclear decommissioning trusts for the period ended December 31, 2018,
7 including executing the audit plan and concluding on the audit.

8 **2019 Audit Services:**

9 **Hours 5,485.7, Amount \$1,190,478.00**

- 10 • Deloitte & Touche performed audit procedures in connection with the audit of the
11 financial statements of PG&E Corporation and Pacific Gas and Electric Company for the
12 period ended December 31, 2019. Such procedures included performing risk assessment
13 procedures, performing substantive audit testing procedures, performing accounting research
14 in connection with recent transactions, and engaging in discussions with management to
15 understand the design, implementation and operating effectiveness of internal controls.
- 16 • Deloitte & Touche also performed quarterly review procedures in connection with the review
17 of the quarterly financial statements of PG&E Corporation and Pacific Gas and Electric
18 Company for the period ended June 30, 2019.

19 **AB 1054 Wildfire Fund:**

20 **Hours 206.8, Amount \$140,226.00**

- 21 • Deloitte & Touche performed audit procedures in connection with the AB 1054 Wildfire
22 Fund legislation, including performing accounting research and engaging in discussions with
23 management to understand their interpretation of the legislation and applicable accounting
24 guidance to account for the transaction.

25 **Accounting Consultations:**

26 **Hours 56.9, Amount \$32,695.00**

- 27 • Deloitte & Touche drafted and reviewed the critical audit matters to be included within the
28 audit report for PG&E Corporation for the period ended December 31, 2019.

1 **California Wildfires:**

2 **Hours 521.4, Amount \$328,894.00**

- 3 • Deloitte & Touche reviewed disclosures related to wildfires, performed accounting research
4 related to the accounting for the wildfire liability and related disclosure requirements, and
5 engaged in discussions with PG&E management and Debtors' external legal counsel
6 regarding the status of settlement discussions.

7 **Lease Accounting Services:**

8 **Hours 12.5, Amount \$4,382.50**

- 9 • Deloitte & Touche performed audit procedures as well as inquiry with management
10 regarding price risk management of cost of electricity and gas contracts and the impact of the
11 new accounting standard on these contracts.

12 **New Accounting Standards:**

13 **Hours 57.4, Amount \$23,282.00**

- 14 • Deloitte & Touche performed accounting research related to the implementation of the new
15 lease accounting standard, engaged in discussions with management regarding the internal
16 controls related to leases and tested the design, implementation and operating effectiveness
17 of internal controls related to accounting for leases under the new standard.

18 **Post Bankruptcy Matters:**

19 **Hours 227.3, Amount \$117,778.00**

- 20 • Deloitte & Touche performed accounting research related to accounting and disclosure
21 requirements as a result of bankruptcy filing, including accounting for debtor in possession
22 debt issuance costs, tax treatment of pre-petition interest and bankruptcy costs, and
23 appropriate classification of transactions as reorganization items and/or liabilities subject to
24 compromise.
25 • Applicant reviewed disclosures and press releases related to bankruptcy filing, engaged in
26 discussions with management regarding the accounting treatment of items related to
27 bankruptcy filing.

- Applicant performed inquiries with management as well as performed audit procedures to test the design, implementation and operating effectiveness of internal controls over financial reporting.

Preparation of Fee Applications:

Hours 232.3, Amount \$52,256.00

- During the Application Period, Deloitte & Touche analyzed the time charged by both professional level and category in preparation of its fee applications, in accordance with the Interim Compensation Procedures Order.

Regulatory Accounting:

Hours 62.5, Amount \$35,466.00

- Deloitte & Touche performed inquiry with management, risk assessment procedures, performing substantive audit testing procedures, performing accounting research in connection with recent transactions, and engaging in discussions with management to understand the design and implementation of internal controls.

ALLOWANCE OF COMPENSATION AND ACTUAL AND NECESSARY EXPENSES

Because of the benefits realized by the Debtors, the nature of services provided, the amount of work done, the time consumed and the skill required, Deloitte & Touche requests that it be allowed, on an interim basis, compensation for the professional services rendered during the Application Period in the sum of \$1,969,426.50.

During the Application Period, allowance of compensation in the amount requested result in a blended hourly rate for professionals of approximately \$269.63.

Deloitte & Touche respectfully submits that the professional services rendered by Deloitte & Touche on behalf of the Debtors during the Application Period were reasonable, necessary and appropriate to the administration of these Chapter 11 Cases and related matters.

As set forth in Exhibit C annexed hereto, Deloitte & Touche has disbursed, and requests reimbursement for, a total of \$11,302.98 in expenses in providing professional services during the Application Period, which represents actual, necessary expenses in the rendition of professional services in these Chapter 11 Cases.

1 **DELOITTE & TOUCHE'S REQUESTED FEES SHOULD BE ALLOWED**
2 **BY THIS COURT**

3 Section 330 provides that a court may award a professional employed under section 327 of
4 the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and
5 reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 sets forth the
6 criteria for the award of compensation and reimbursement:

7 In determining the amount of reasonable compensation to be awarded . . . the court
8 shall consider the nature, the extent, and the value of such services, taking into
9 account all relevant factors, including –

- 10 (a) the time spent on such services; the rates charged for such services;
11 (b) whether the services were necessary to the administration of, or beneficial at
12 the time at which the service was rendered toward the completion of, a case
13 under this title;
14 (c) whether the services were performed within a reasonable amount of time
15 commensurate with the complexity, importance, and nature of the problem,
16 issue, or task addressed;
17 (d) with respect to a professional person, whether the person is board certified or
18 otherwise has demonstrated skill and experience in the bankruptcy field; and
19 (e) whether the compensation is reasonable based on the customary compensation
20 charged by comparably skilled practitioners in cases other than cases under
21 this title.

22 11 U.S.C. § 330(a)(3).

23 In the instant case, Deloitte & Touche respectfully submits that the services for which it
24 seeks compensation in this Application Period were necessary for and beneficial to the Debtors and
25 were performed economically, effectively, and efficiently. Deloitte & Touche further submits that
26 the compensation requested herein is reasonable in light of the nature, extent, and value of such
27 services to the Debtors. Further, in accordance with the factors enumerated in section 330 of the
28 Bankruptcy Code, the amount of fees requested is fair and reasonable given: (i) the complexity of
29 these cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value
30 of such services; and (v) the costs of comparable services other than in a case under the Bankruptcy
31 Code. Accordingly, the approval of the compensation sought herein is warranted.

CERTIFICATE OF COMPLIANCE AND WAIVER

The undersigned representative of Deloitte & Touche certifies that Deloitte & Touche has reviewed the requirements of rule 2016 of the Local Rules and that the Fee Application substantially complies with that Local Rule. To the extent that the Fee Application does not comply in all respects with the requirements of Local Rule 2016, Deloitte & Touche believes that such deviations are not material and respectfully requests that any such requirement be waived.

WHEREFORE, Deloitte & Touche respectfully requests that the Court enter an order: (i) granting the allowance, on an interim basis, of compensation for professional services rendered to the Debtors by Deloitte & Touche during for the Application Period in the amount of \$1,969,426.50, for compensation for professional services rendered during the Application Period; (ii) granting the reimbursement of \$11,302.98 for the actual and necessary costs and expenses incurred by Deloitte & Touche in these cases during the Application Period; (iii) authorizing and directing the Debtors to pay all of the compensation held back in connection with the monthly invoices in the amount of \$393,885.30; and (iv) granting such other and relief as may be just and proper.

DATED: February 11, 2020

DELOITTE & TOUCHE LLP

By:

Timothy Gillam
Partner
555 Mission Street
San Francisco, California 94105-0920

Independent Auditor and Advisor to the Debtors